


Emoluments

	Louisiana Department of Health (LDH)	
	Policy Number	6.1
	Content	Criteria for Fringe Benefits Provided to LDH Employees
	Effective Date	July 1, 2001
	Inquiries to	Division of Fiscal Management P.O. Box 3797 Baton Rouge, LA 70821-3797 (225) 342-9568 FAX (225) 342-8665

If there is a discrepancy between an LDH Policy and a Program Office or facility policy, the LDH policy shall govern/overrule/supersede the conflicting section within the Program Office or facility policy.

I. STATEMENT OF PURPOSE, SCOPE AND APPLICABILITY

The purpose of this policy is to establish the criteria for emoluments received by employees in accordance with R.S. 40:2017(5) and Division of Administration procedures, and to declare that all food and housing allowances will be discontinued when incumbents receiving the same end their employment relationships with the Louisiana Department of Health (LDH).

For the purpose of this policy, the following definitions shall apply:

- A. A current employee is defined as a LDH employee who, as of December 31, 1998, either received an emolument from LDH, i.e. lived in state housing rent-free, received a housing allowance and/or received a food allowance and the value of the emolument was treated as taxable income or lived in state housing and paid rent in accordance with Attachment A.
- B. A new employee is defined as any LDH employee who does not meet the definition of a current employee.
- C. The fair market value of state-owned residence is defined as the amount reported as the valuation of state housing issued by the Division of Administration, Office of Statewide Reporting and Accounting Policy and implemented by LDH effective July 1, 1999.

II. EFFECTIVE DATE

The effective date of this revised policy is July 1, 2001.

III. POLICY STATEMENT

The following directives regarding emoluments received by LDH employees shall be in effect:

- A. New employees shall not receive a food allowance in any form.
- B. New employees shall pay rent based upon the valuation of housing issued by the Division of Administration, Office of Statewide Reporting and Accounting Policy if they choose to reside in a state-owned residence.
- C. New employees shall pay for the cost of utilities furnished to state-owned residences in which they reside based upon either:
 - 1) the actual cost if the residence has an individual meter, or
 - 2) the estimated cost of the utility per square foot times the square footage of the state-owned residence if the residence does not have an individual meter.
- D. Current employees who lived in state-owned residences rent-and utilities-free as of December 31, 1998 may continue to reside at their discretion in state-owned residences rent-and utilities-free. However, the fair market value of the state-owned residence shall be treated as a taxable emolument and the taxes will be withheld as prescribed in Division of Administration Memorandums #89-59 and #89-60. The taxable income of the utilities shall be calculated in the same manner as prescribed in #3 above.
- E. Current employees who were paying rent as of December 31, 1998, may continue to reside in state-owned residence at their discretion and the rent will remain the same. However, the difference between the rent paid and the fair market value of the state-owned residence shall be treated as a taxable emolument and taxes will be withheld as prescribed in Division of Administration Memorandums #89-59 and #89-60. The taxable income of utilities shall be calculated in the same manner as described in #3 above.
- F. Current employees who were receiving a \$500-per-month housing allowance as of December 31, 1998 may continue at their discretion to receive this allowance. However, this housing allowance shall be treated as a taxable emolument and taxes will be withheld as prescribed in Division of Administration Memorandums #89-59 and #89-60.
- G. Current employees who were receiving a food allowance as of December 31, 1998 may continue to receive the food allowance. However, this allowance shall be treated as a taxable emolument and the taxes will be withheld as prescribed in Division of Administration Memorandums #89-59 and #89-60.
- H. State-owned residences shall be furnished with refrigerators, stoves, ovens and dishwashers (if built-in) only. All other furnishings are to be provided by employees living in the residences. Current furnishings in all state-owned residences may remain; however, none will be replaced or repaired except for the four appliances stated above.

- I. State telephone lines shall not be used in state-owned residences. However, intercom phones in state-owned residences are permitted. If an employee is required to use his/her personal phone for business reasons, he/she may be reimbursed through petty cash for the cost of the call(s) with proper documentation (copy of phone bill) and written justification for the call(s).
- J. Cablevision will not be installed or paid for by LDH in a state-owned residence.
- K. Maid service will not be provided in a state-owned residence.
- L. Lawn services shall be provided to a state-owned residence located on facility grounds. Lawn services for a state-owned residence located off facility grounds will be maintained by the employee occupying the residence.

IV. EXCEPTIONS

The Secretary of LDH **or his designee** may make exceptions to any part of this policy within the realm of his authority **and** which is deemed to be in the best interest of the State:

- A. No LDH agency may offer an exception to this emoluments policy as a recruiting tool without prior written approval by the LDH Secretary or his designee.
- B. Requests for exceptions may only be granted by the Secretary/designee and must be provided in writing, after initial approval by the initiating Assistant Secretary and the LDH Director of Fiscal Management.
- C. Requests for exceptions to Item 2 under the Policy Statement in this Emoluments Policy must meet the following criteria in order to be considered for exception:
 - The vacancy is for a professional position (e.g. psychiatrists, pharmacists, dieticians, psychologists, etc.), and
 - There is a demonstrated shortage of these professionals in the geographical area, and
 - The agency is attempting to attract a well-qualified professional, i.e., board certified in the appropriate area or with experience in working with the designated population, and
 - The agency has previously attempted to fill the position without success.OR,
 - A current employee is/will be detailed to work at a facility that is located outside of his/her domicile and the domicile will change to the new location.
- D. Responsibility for documenting that the criteria described above have been met rests with the initiating agency.

V. DISCIPLINARY ACTIONS

Any employee who violates this policy may be subject to disciplinary action up to and including dismissal from employment.

VI. REVISION HISTORY

Date	Revision
August 1, 1989	Policy created
January 1, 1999	Policy revised
July 1, 1999	Policy revised (page 2 only)
July 1, 2001	Policy revised
August 28, 2019	Policy reviewed – no changes

ATTACHMENT A

STATE APARTMENTS

Living Area	Rural*	Metro**
1800 sq. ft. and above	\$120/month	\$430/month
1500 sq. ft. to 1799 sq. ft.	\$110/month	\$240/month
1200 sq. ft. to 1499 sq. ft.	\$95/month	\$230/month
900 sq. ft. to 1199 sq. ft.	\$80/month	\$220/month
600 sq. ft. to 899 sq. ft.	\$50/month	\$105/month
599 sq. ft. and below	\$30/month	\$60/month

STATE HOUSES

Living Area	Rural*	Metro**
3000 sq. ft. and above	\$370/month	\$470/month
2500 sq. ft. to 2999 sq. ft.	\$270/month	\$390/month
2000 sq. ft. to 2499 sq. ft.	\$220/month	\$330/month
1500 sq. ft. to 1999 sq. ft.	\$175/month	\$315/month
1499 sq. ft. and below	\$120/month	\$225/month

These rates were determined by:

- 1) Combining the residences into square footage groupings.
- 2) Splitting the grouping between rural and metro locations.
- 3) Deleting the high/low values in each grouping.
- 4) Averaging the remaining values for each grouping.
- 5) Reducing the average rate for each grouping by 20 percent.

*Rural includes Columbia State School, East Louisiana State Hospital, Feliciana Forensic Facility, Leesville Developmental Center, Ruston Developmental Center, Southwest Developmental Center and Villa Feliciana Medical Complex.

** Metro includes all other facilities.